

Losses schedule

2014

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2014 tax return.

Superannuation funds should complete and attach this schedule to their 2014 tax return.

Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Print one letter or number in each box. Do not use correction fluid or tape.

Refer to Losses schedule instructions 2014, available on our website ato.gov.au for instructions on how to complete this schedule.



lax file number (IFN)		<u> </u>					
Name of entity							
Australian business number (ABN)							

Part A Losses carried forward to the 2014–15 income year – excludes film losses

1 Tax losses carried forward to later income years

Transfer the amount at **U** to the **Tax losses carried forward to later income years** label on your tax return.

2 Net capital losses carried forward to later income years

Transfer the amount at V to the Net capital losses carried forward to later income years label on your tax return.

sa D	atisfied in relation to that loss.	if, in the 2013–14 income year, no lo	oss has been claimed as a deduction or, in the
1	Whether continuity of majority	Year of loss	
	ownership test passed	2013–14	A Yes No Print X in the appropriate box.
	Note: If the entity has deducted, transferred in or transferred out (as applicable) in the	2012–13	Print X in the appropriate box.
	2013–14 income year a loss incurred in any of the listed years, print X in the Yes	2011–12	C Yes No Print X in the appropriate box.
	or No box to indicate whether the entity has satisfied the continuity of majority	2010–11	Print Y in the
	ownership test in respect of that loss.	2009–10	Print V in the
		2008–09 and earlier income years	F Yes No Print X in the
2	Amount of losses deducted/applied same business test is satisfied - exc	ludes film losses	ority ownership test is not passed but the
		Tax losses	
		Net capital losses	H00
3	Losses carried forward for which th in later years – excludes film losses	e same business test must be sa	atisfied before they can be deducted/applied
		Tax losses	I , , , , , , , , , , , , , , , , , , ,
		Net capital losses	J
4	Do current year loss provisions app Is the company required to calculate its ta the year under Subdivision 165-B or its net of for the year under Subdivision 165-CB of the 1997 (ITAA 1997)?	exable income or tax loss for capital gain or net capital loss	Yes No Print X in the appropriate box.
	Part C Unrealised losses - compan	y only	
	Note: These questions relate to the operation	of Subdivision 165-CC of ITAA 1997.	
	Has a changeover time occurred in relation after 1.00pm by legal time in the Australian 11 November 1999?		Yes No Print X in the appropriate box.
	If you printed X in the No box at L , do not co	omplete M, N or O.	
	At the changeover time did the company sa net asset value test under section 152-15 of		Yes Print X in the appropriate box.
	If you printed X in the No box at M , has the determined it had an unrealised net loss at the		No Print X in the appropriate box.
	If you printed X in the Yes box at N , what wunrealised net loss calculated under section		0 .00
	Part D Life insurance companies	S	
	Complying supe	rannuation/FHSA class tax losses carried forward to later income years	P
	Complying supera	annuation/FHSA net capital losses carried forward to later income years	

Part B Ownership and same business test - company and listed widely held trust only

Part E Controlled foreign company losses										
Current year CFC losses	M],_			<u>, </u>		.00
CFC losses deducted	N],[]	,[-00
CFC losses carried forward	0],[]	<u>, </u>		-00
Part F Tax losses reconciliation statement										
Balance of tax losses brought forward from the prior income year	Α],_] [-00
ADD Uplift of tax losses of designated infrastructure project entities	В									.00
SUBTRACT Net forgiven amount of debt	C] [[-00
ADD Tax loss incurred (if any) during current year	D],[.00
SUBTRACT Tax losses carried back	K],[-00
ADD Tax loss amount from conversion of excess franking offsets	E									-00
SUBTRACT Net exempt income	F									.00
SUBTRACT Tax losses forgone	G] [-00
SUBTRACT Tax losses deducted	H									-00
SUBTRACT Tax losses transferred out under Subdivision 170-A (only for transfers involving a foreign bank branch or a PE of a foreign financial entity)		 								-00
Total tax losses carried forward to later income years		,] []		_
Transfer the amount at J to the Tax losses carried for		later	ince	ome '	l, Vears	JL —— : lah(el on	VOLIT	tav r	
mansier the amount at to the lax losses carried for	iwaiu ii	Jiatei	IIICC	Jille	years	labe	51 011	your	lax re	turri.

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If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to **ato.gov.au/privacy**

TAXPAYER'S DECLARATION

I declare that the information on this form is true and correct.

Date Day Month Year Date Day Month Year Date Day Month Year Day Day Month Year	Signature				
			Day	Month	Year
Contact person Daytime contact number (include area code)		Date			
	Contact person Da	aytime contact	number (ir	nclude area	code)